

1 THE HONORABLE JOHN C. COUGHENOUR

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6 UNITED STATES DISTRICT COURT  
7 WESTERN DISTRICT OF WASHINGTON  
8 AT SEATTLE

9 UNITED STATES OF AMERICA,

CASE NO. C17-1556-JCC

10 Plaintiff,

ORDER

11 v.

12 MARJORIE WIGHT, *et al.*,

13 Defendants.  
14

15 This matter comes before the Court on Plaintiff's motion to strike Plaintiff's innocent  
16 spouse affirmative defense (Dkt. No. 28). Having thoroughly considered the parties' briefing and  
17 the relevant record, the Court GRANTS the motion for the reasons explained herein.

18 The Government filed a complaint with this Court seeking to foreclose a federal tax lien  
19 against Defendant Marjorie Wight using property located in Kenmore, Washington. (Dkt. No. 1  
20 at 3.) The Government alleges Defendant fraudulently transferred the property, which she  
21 received from her sister's estate, to her nephew in order to obstruct the Government's efforts to  
22 enforce its 2001 judgement. (*Id.* at 2.) In answering the Government's complaint, Defendant  
23 alleged she was an innocent spouse and qualified for the relief afforded by 26 U.S.C. section 66.  
24 (Dkt. No. 18 at 6-7.) The Government moves to strike this affirmative defense because this  
25 Court lacks subject matter jurisdiction to hear this defense. (Dkt. No. 28). Defendant failed to file  
26 a response in opposition, which the Court views as an "admission that the motion has merit."

1 W.D. Wash. Local Civ. R. 7(b)(2).

2 Therefore, the Court GRANTS Plaintiff's motion (Dkt. No. 28). The Court STRIKES  
3 Defendant Marjorie Wight's innocent spouse defense.

4 DATED this 7th day of February 2018.

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8 John C. Coughenour  
9 UNITED STATES DISTRICT JUDGE  
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